



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Bollinger County

### Sheriff's Controls and Procedures

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The Sheriff's office does not issue receipt slips for civil paper service fees received, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of deposits, restrictively endorse checks and money orders immediately upon receipt, or deposit receipts intact. The Sheriff maintains two bank accounts outside the county treasury, which is not allowed by state law. In October 2012, the former Sheriff used \$1,111 from the general expense bank account to purchase 400 key chains for promotional purposes during Halloween. The County Commission approved the Sheriff's request to increase the rate for boarding prisoners from \$22 to \$37, but the Sheriff has not performed an analysis to support the new rate.

### Payroll Records and Procedures

As discussed in prior reports, the County Clerk does not maintain centralized records of vacation, sick leave, and compensatory time or ensure balances comply with county policies. A road and bridge department employee was allowed to accumulate and use 80 hours of sick leave in excess of the county maximum. The County Commission has not adopted formal policies related to overtime and the employment and supervision of related employees. The County Clerk does not maintain documentation of approved pay rates and changes in pay rates in employee personnel files.

### County Procedures

The county does not properly monitor fuel use or reconcile fuel billings to fuel use records. Six of the nine bulk fuel tanks are not equipped with fuel meters, the road and bridge department does not reconcile fuel use with fuel purchases, and the Sheriff's office does not compare mileage records with fuel purchases for reasonableness. The county does not have a written contract with vendors providing fuel cards to the Sheriff's office and the Assessor's office or the vendor preparing jail meals. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book, and there is no evidence of any attempts to verify the accuracy and completeness of the County Collector's annual settlements. The county does not report the value of personal commuting mileage on the road and bridge supervisor's W-2 form, and the supervisor is not required to maintain a mileage log. Neither the County Clerk nor the County Treasurer has security controls in place to detect or prevent incorrect computer log on attempts.

### Sales Tax Levies

As noted in our two prior audits, the county has not made any attempt to correct sales tax levies that exceed maximum rates specified by state law. County voters have authorized three separate sales tax levies totaling 1 1/8 percent under Section 67.547, RSMo, which exceeds the allowable statutory maximum. An Attorney General's Opinion states that a county cannot enact a sales tax that exceeds 1/2 percent under this state law.

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Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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